



**BUDGET ORDINANCE
FOR
FISCAL YEAR 2013 - 2014**

BE IT ORDAINED by the Board of Commissioners of Harnett County, North Carolina, in accordance with G.S. 159-13 of the North Carolina General Statutes, that:

SECTION 1

The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Expenditures

General Fund:	
Governing Body	\$ 180,524
Administration	288,657
Legal Services	110,034
Engineering	0
Human Resources	269,691
Board of Elections	390,189
Finance	844,315
Clerk of Court - Facilities Fees	84,124
Tax	1,777,745
General Services	443,491
Transportation	1,100,038
Transportation - Administration	219,109
Public Buildings	3,650,583
Register of Deeds	808,328
Information Technology	1,312,631
GIS	440,076
Sheriff	10,555,506
Sheriff - Campbell Deputies	471,357

Sheriff - Harnett Criminal Justice Partnership Program	100,029
Sheriff - Sheriff's Department Grants	0
Child Support Enforcement	76,872
Governor's Highway Safety	0
Sheriff - Communications	1,335,844
Sheriff - Jail	4,666,795
Emergency Services	756,903
Emergency Services Grant	46,000
Emergency Medical Service	7,389,591
Emergency Medical Service Transport	1,399,917
Animal Control	444,687
Medical Examiner	50,000
Public Safety Appropriations	64,767
Emergency Telephone System	280,815
Emergency Telephone System Radio System	405,500
Harnett Regional Jetport	173,221
Soil & Water	127,688
Environmental Protection Appropriations	14,000
Forestry Program	114,849
Economic & Physical Development Appropriations	470,500
Industrial Development	753,609
Planning & Inspections	1,394,065
Community Development	2,050
Cooperative Extension	416,748
Cooperative Extension - Child Care Resource & Referral	47,774
After School Programs - CCR&R - United Way	2,800
Cooperative Extension - Parents as Teachers	258,283
Cooperative Extension - Adolescent Parenting	59,095
Cooperative Extension - CCR&R Smart Start	0
Cooperative Extension - 4-H Teen Court & At Risk	35,935
Cooperative Extension - Child Care Youth Training	0
Aging	311,543
Family Caregiver Support	62,446
Aging - Retired Seniors Volunteer Program	72,569

Aging - Community Alternatives Program	351,417
Aging - Volunteer Center	0
Aging - Nutrition For Elderly	439,163
Health	6,915,997
Mental Health	605,679
Social Services	10,134,132
Social Services - Public Assistance	8,617,114
Veterans Services	180,562
Youth Services - Restitution	113,802
Human Services Appropriations	129,635
Library	1,053,285
Cultural & Recreational Appropriations	100,000
Parks & Recreation	392,427
Education	21,451,411
Interfund Transfers	36,667
Debt Service	15,434,888
Capital Reserve	0
Contingency	0
Total General Fund	<u>\$ 110,237,472</u>

Special Revenue Funds:

Harnett County Memorial Fund	\$ -
Automation Enhancement Fund	75,000
Employment Transportation Fund	-
Work First Development (WIA) - Youth Program	311,843
Work First Development (WIA) - Adult	379,302
Work First Development (WIA) - Dislocated Worker	398,684
Green Jobs	-
Emergency Telephone 911 Fund	725,229

Special Districts Fund:	
Special School District	269,368
Anderson Creek Fire District	999,483
Angier/Blackriver Fire District	616,411
Averasboro Fire District	911,069
Benhaven Fire District	585,932
Benson Banner Fire District	35,096
Boone Trail Fire District	290,944
Buies Creek Fire	361,938
Grove Fire District	384,918
Crains Creek Volunteer Fire	38,443
Circle V Fire District (Cypress Creek)	34,261
Erwin Fire Department	170,811
Flat Branch Fire Department	333,751
Flatwoods Fire Department	119,896
Godwin-Falcon Fire Department	3,333
Northwest Harnett Fire District	425,852
Spout Springs Fire Department	1,287,965
Summerville/Bunnlevel Fire District	371,525
West Area Fire District	24,185
Subtotal Special Districts	<u>7,265,181</u>
Concealed Weapon Permit Fund	100,000
Abandoned Manufactured Mobile Home Fund	44,715
American Recovery ARRA	-
Emergency Response Planning Fund	122,703
Total Special Revenue Funds	<u>9,422,657</u>
Public Utilities Fund	
Administration/CSR & Meter Services	12,862,488
Water Treatment	4,363,981
Wastewater treatment	2,322,760
South Harnett Wastewater Treatment	2,220,983
Distribution	4,176,329
Collections	2,856,474
Subtotal Public Utilities Fund	<u>28,803,015</u>

Northeast Metro Water & Sewer District	493,958
Buies Creek Water & Sewer District	-
South Central Water & Sewer District	1,054,408
West Central Water & Sewer District	165,928
Northwest Water & Sewer District	194,395
Southwest Water & Sewer District	648,513
Bunlevel Riverside Water & Sewer District	9,732
Southeast Water & Sewer District	91,069
East Central Water & Sewer District	231,794
Riverside Water & Sewer District	69,131
Solid Waste	5,329,390
Worker's Compensation Internal Service Fund	1,000,000
Group Insurance Internal Service Fund	956,638
Fleet Management Internal Service Fund	576,773
Employee Clinic Internal Service Fund	265,036
Total Expenditures - All Funds	<u>\$ 159,549,909</u>

Revenues

General Fund	
Current Year's Property Tax	\$ 52,672,479
Prior Year's Taxes	1,080,000
Tax Penalties & Interest	565,000
Other Revenues	53,519,993
Fund Balance Appropriated	<u>2,400,000</u>
Total General Fund	110,237,472
Harnett County Memorial Fund	-
Automation Enhancement Fund	75,000
Employment Transportation Fund	-
Work First Development	1,089,829
Green Jobs	-
Emergency Telephone 911 Fund	725,229
Special Districts Fund	7,265,181

Concealed Weapon Permit Fund	100,000
Abandoned Manufactured Mobile Home Fund	44,715
American Recovery ARRA	-
American Recovery ARRA - Health	-
Emergency Response Planning Fund	122,703
Public Utilities	28,803,015
Northeast Metro Water & Sewer District	493,958
Buies Creek Water & Sewer District	-
South Central Water & Sewer District	1,054,408
West Central Water & Sewer District	165,928
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Worker's Compensation Internal Service Fund	1,000,000
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Employee Clinic Internal Service Fund	265,036
Total Revenues - All Funds	<u>\$ 159,549,909</u>

SECTION 2
Board of Commissioners

The following is the salary schedule for the Harnett County Board of Commissioners for the fiscal year beginning July 1, 2013 and ending June 20, 2013 as in accordance with G.S. 153A-28 and G.S. 153A-92:

Chairman	\$ 8,994 per year	\$410 per month (Travel)
Vice Chairman	\$ 8,359 per year	\$410 per month (Travel)
Commissioner	\$ 7,728 per year	\$410 per month (Travel)

In addition, the Board shall receive \$35 per special meeting as defined in the Board's Rules of Procedures.

SECTION 3
Tax Levy

There is hereby levied a tax at the rate of seventy-two and one-half cents (.725) per one hundred dollars (\$100) valuation of property listed as of January 1, 2013, for the purpose of raising revenue listed as Ad Valorem Tax – Current Year in the Harnett County General fund in Section 1 of this ordinance. The rate of tax, for the purpose of taxation is based upon an estimated total valuation of property \$7,462,937,353, a projected levy of \$54,106,296. The estimated collection rate of 97.35 percent will produce \$52,672,479 for budgeted Ad Valorem taxes .

The Tax Collector of Harnett County is hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Harnett County Tax Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Harnett, and this order shall be a full and sufficient authority to direct, require, and enable the Tax Collector to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Special Averagesboro School District

There is hereby levied a tax at the rate of two cents (.02) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013 located within the Special Averagesboro School District for the raising of revenue for said Special School District. This rate of tax, for the purpose of taxation, is based upon an estimated total valuation of property of \$1,177,236,696 a projected levy of \$235,447 and an estimated collection rate of approximately 97.35 percent.

There is appropriated to the Special Averagesboro School District the sum of \$269,368 to be used by the Special School District in such manner and for such expenditures as permitted by law from the proceeds of this tax and any other revenue otherwise accruing to said Special School District. The actual net proceeds from the taxes (current and prior years) shall constitute the appropriation from said tax levy.

Special Fire District Tax Levy

There is hereby levied the following tax rates per hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, located within the Special Districts indicated below for the purpose of providing revenue for said Fire Districts. The actual net proceeds from the tax shall constitute the appropriation from the said tax levy. All net taxes including sales tax shall be distributed to the appropriate unit.

Anderson Creek Fire District	0.11
Angier/Blackriver Fire District	0.07
Averasboro Fire District	0.07
Benhaven Fire District	0.09
Benson Banner Fire District	0.07
Boone Trail Fire District	0.07
Buies Creek Fire	0.10
Coats - Grove Fire District	0.09
Crains Creek Volunteer Fire	0.10
Circle V Fire District (Cypress Creek)	0.085
Erwin Fire Department	0.07
Flat Branch Fire Department	0.12
Flatwoods Fire Department	0.12
Godwin-Falcon Fire Department	0.10
Northwest Harnett Fire District	0.08
Spout Springs Fire Department	0.10
Summerville/Bunnlevel Fire District	0.08
West Area Fire District	0.10

SECTION 4
Transfer of Appropriations

The designated department or agency Budget Managers as specified in Section 12 of this Ordinance may transfer line item appropriations between cost centers under their jurisdiction with the approval of the County Manager, and the County Manager is hereby authorized to approve such transfers. The Finance Officer is hereby authorized to approve the transfer of appropriations between line items in cost centers with the exception that transfers may be made from capital outlay or salary and wage accounts only with the approval of the County Manager. These changes should not result in the increase of salary obligations. Appropriations from Contingency or between funds require the specific approval of the Board of Commissioners. In the event of a disaster, the Budget Officer (County Manager) may transfer appropriations between cost centers in a fund as long as such transfers do not change total fund appropriations. All budget transfers as referenced herein above will be reported at the next regular meeting of the Board of Commissioners as in accordance with G.S. 159-15.

SECTION 5
Board of Education

A. Current Expense and Capital Outlay: The appropriations to the Board of Education shall be made from any funds which are dedicated to the use of the schools from general County revenues to the extent necessary. Projects utilizing county funds shall be approved by the Harnett County Board of Commissioners.

B. School Debt: Funds to continue to retire the debt for our public schools have been included. The amounts are as follows:

COPS 2002	\$	-
COPS 2007		1,441,332
COPS 2007 (2000) Refunding		238,250
COPS 2009		2,387,850
COPS 2010 (COPS 2000 & Angier Elementary)		2,840,466
QZAB's		238,330
COPS 2011 (COPS 2002 Refunding)		2,980,972
2012B Qualified School Construction Bonds		2,822,229
2012A Limited Obligation Bonds		27,650
Total School Debt Payments	<u>\$</u>	<u>12,977,079</u>

SECTION 6
Periodic Financial Reports

A report comparing budgeted and actual revenues and expenses by line item account shall be presented to the County Finance Officer for each agency or department funded by the County where accounting is not done by the County (i.e. Harnett County School System, Central Carolina Community College, Health Department by program). The County Finance Officer shall be notified of any changes in the budget presented to the Board of Commissioners immediately or within thirty days of the change by any agency having authority to change its line items. Approved payments may be delayed pending receipt of timely financial information. The report shall be made monthly, except under special circumstances, the report may be quarterly. No expense report to a State or Federal agency is to be released until it is reconciled with the official records of accounting which are those of the Finance Officer. The Finance Officer shall provide monthly expense and revenue reports to all departments and agencies for which it does their accounting.

SECTION 7
Mileage Reimbursement

Reimbursement for use of privately owned vehicles by County employees for official County business will be made in accordance with the latest Standard Mileage Rate as set forth by the Internal Revenue Service. For the fiscal year beginning July 1, 2013 and ending June 30, 2014, mileage will be reimbursed at a rate of fifty-six and one-half cents (.565) per mile - the rate may change in January of each year according to the Internal Revenue Service approved rate.

SECTION 8
Fees

The Board of Commissioners hereby declare that all fees that the County has authority to charge on July 1, 2013 to be in effect during Fiscal Year 2013 – 2014 as set forth in Attachment A. Ambulance fees may change during the year to match the current Medicare and Medicaid reimbursement schedule.

SECTION 9
Authorized Positions

The Board of Commissioners has authorized the following number of full-time positions budgeted by department.

Governing Body	5	Administration	3
Legal Services	3	Engineering	0.4
Human Resources	4	Elections	3
Finance	15	Tax	22
General Services	1.5	Transportation	2
Transportation - Admin	3	Public Buildings	12.9
Register of Deeds	10	Information Technology	11.5
GIS	6	Sheriff	129
Campbell Deputies	5	CJPP	1
Child Support Enforcement	1	Governor's Highway Safety	0
Communications	21	Jail	63
Emergency Services	8.4	EMS	44.8
EMS - Transport	14.8	Animal Control	7
Emergency Telephone	3.5	Soil & Water	2
Industrial Development	0	Planning & Inspections	18.5
Cooperative Extension	2	CCR&R	1
Parents As Teachers	5	Adolescent Parenting	1
Teen Court & At Risk	1	Aging	1.65
Family Caregiver Support	1	RSVP	1.05
Aging - CAP	5	Aging Volunteer Center	0
Nutrition for Elderly	1	Health	75.55
Social Services	164	Veteran's Services	3
Youth Services Restitution	1.5	Library	11
Parks & Recreation	2	Workforce Development	3
Abandoned Mfg Home	0.5	Emergency Response Planning	0
Public Utilities	106	Solid Waste	14.05
Fleet Management	2.65	Health Clinic	0.75
Total Positions Budgeted	<u>825</u>		

SECTION 10
Personnel and Compensation

The Board of Commissioners has authorized the Fiscal Year 2013 – 2014 Budget to include:

- A. County contribution of 5% of sworn law enforcement officers' salary, regardless of employee contribution, as required by G.S. 143-166.50(e).
- B. The County shall pay the individual cost of hospitalization insurance of all regular full-time active employees. The employee pays the cost of the family additions. The monthly rates for full time active employees are:

Health Insurance Plan	Total Cost	County Share	Employee Share
Individual	\$ 445.05	\$ 445.05	\$ -
Employee + 1	\$ 622.56	\$ 445.05	\$ 177.51
Family	\$ 825.15	\$ 445.05	\$ 380.10

- C. The County will transfer up to \$1,000 to a Health Savings Account (HSA) for all eligible full-time employees on the County's Health Insurance plan. This account will be funded as follows: An initial transfer of \$500 will be made in July, and then \$250 in September and an additional \$250 on January 2, 2014 upon the successful completion of a physical and a biometric screening. All requirements must be met by December 31, 2013 for employee eligibility. This plan follows the IRS guidelines and will be administered by Blue Cross Blue Shield of NC through Mellons Bank. Employees hired after July 15, 2013 will receive a prorated contribution for the initial transfer, physical and biometric screening based upon their month of employment. Employees with an "insurance effective date" after December 31, 2013 will not be eligible to receive benefits for the physical or biometric screening.
- D. The County will transfer to the Group Insurance Internal Service Fund – Health Reimbursement Account (HRA) - \$1,000.00 for each eligible full-time employee and retiree with the County Health Insurance Plan that is not eligible for a Health Savings Account. The unspent funds will roll over into the next fiscal year as long as the employee is actively employed or on the retiree health plan. Employees eligible for the HRA plan hired after July 15, 2013 will be given a pro-rated amount of the annual \$1,000 contribution. Employees eligible for an HRA have the option to participate in a Flexible Spending Account (FSA). The County does not contribute to the FSA.
- E. Dental insurance is available for eligible full-time employees to purchase as an elected deduction – the County is not participating in the cost.

F. The County will transfer \$25.00 per employee per month to the Employee Clinic Internal Service Fund to fund the employee health clinic. The County will contract with a third party to provide the service for employees, their dependents, and retirees. The employees will not be required to use leave while receiving treatment at the clinic nor pay a co-pay for services.

G. The Budget does not contain a Cost of Living Adjustment (COLA) for the 2013 - 2014 fiscal year.

SECTION 11
Salary Grade Table

The Board of Commissioners has authorized the Fiscal Year 2013 – 2014 Salary Grade Table as set forth in Attachment C.

SECTION 12
Budget Officer, Finance Officer and Budget Managers

The County Manager is designated as the Budget Officer of the County. The following budget titles are designated department or agency Budget Managers for cost centers indicated:

Budget Manager: County Manager

Dept/Agency Responsibilities: Governing Body; Administration; and Capital Projects

Budget Manager: Finance Officer

Department/Agency Responsibilities: Finance; Debt Service; Debt Setoff; Internal Service

Department Manager: Board of Elections Director

Department/Agency Responsibilities: Board of Elections

Department Manager: Deputy County Manager

Department/Agency Responsibilities: Tax Administration; Revaluation; Tax Collection

Department Manager: Register of Deeds

Department/Agency Responsibilities: Register of Deeds

Department Manager: Clerk of Court

Department/Agency Responsibilities: Courts

Department Manager: Economic Developer

Department/Agency Responsibilities: Economic Development

Department Manager: Sheriff

Department/Agency Responsibilities: Sheriff's Department; Detention Facility; Communications

Department Manager: Health Director

Department/Agency Responsibilities: Health Programs; Aging Programs

Department Manager: Planning & Development Services Director

Department/Agency Responsibilities: Planning; Inspections; Zoning; CDBG; Central Permitting; AMPI, Airport

Department Manager: Public Utilities Director

Department/Agency Responsibilities: Public Utilities

Department Manager: General Services Director

Department/Agency Responsibilities: General Services; HARTS; Youth Services Restitution; Animal Control, Airport; CDBG

Department Manager: Cooperative Extension Director

Department/Agency Responsibilities: Cooperative Extension Programs

Department Manager: Soil Conservation District Director

Department/Agency Responsibilities: Soil & Water

Department Manager: Library Director

Department/Agency Responsibilities: Libraries

Department Manager: Social Services Director

Department/Agency Responsibilities: Social Services Programs, Public Assistance; Workforce Investment Youth Program

Department Manager: Veterans Service Officer

Department/Agency Responsibilities: Veterans Services

Department Manager: Emergency Services Director

Department/Agency Responsibilities: Fire Marshal/Emergency Management; Emergency Medical Services; Emergency Response
Planning, Fire and Rescue liaison

Department Manager: Parks and Recreation Director

Department/Agency Responsibilities: Parks and Recreation Programs

Department Manager: IT Director

Department/Agency Responsibilities: Information Technology; GIS/Land Records; E-911 Addressing/Emergency Communications

Department Manager: Senior Staff Attorney

Department/Agency Responsibilities: Legal

Department Manager: Human Resources Director

Department/Agency Responsibilities: Human Resources and Risk Management

Department Manager: County Engineer

Department/Agency Responsibilities: Public Buildings, Solid Waste, Engineering, Fleet Maintenance

SECTION 13

Budget Policy

It will be the policy of this Board that it shall not absorb any reduction in State and Federal funds/ that any increase shall be absorbed in the budget of the agency by either reducing personnel or program expenditures to stay with the County appropriation authorized.

The policy is extended to any agency that is funded by the County and receives State or Federal funds. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

SECTION 14

Fiscal Control Act

The County Manager and the Finance Officer are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government Budget and Fiscal Control Act. This shall extend to permitted consolidations of funds and "Single Tax Levies" permitted in the Fiscal Control Act.

Any changes made by this authorization shall be reported to the Board of Commissioners as they are made and approved by the Board. The known changes that follow shall in no way be a limitation to the County Manager and Finance Officer in complying with said Act.

A. As provided by G.S. 159-25(b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager or the Chairman of the Board of Commissioners and the Finance Officer following proof or warrant, shall be the authorized signatures of the County.

B. Changes in this budget will be made by amendment only.

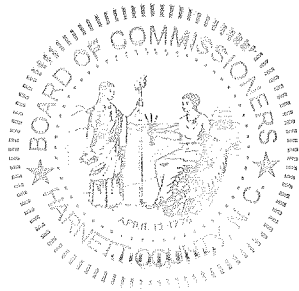
C. The County Manager is authorized to execute on behalf of the Board of Commissioners any contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.

D. The County Manager may authorize payment in an amount not to exceed \$5,000 in settlement of any liability claims against the County or against any of its officers or employees

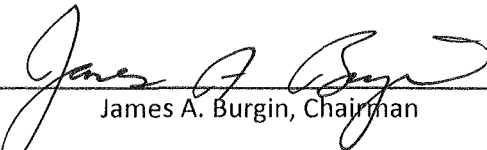
SECTION 15
Document Availability

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board of Commissioners and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 27th day of June, 2013.

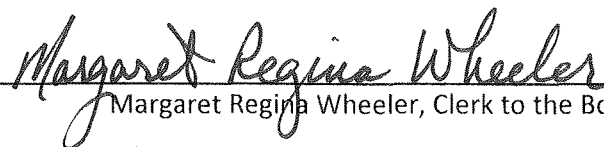


HARNETT COUNTY BOARD OF COMMISSIONERS


James A. Burgin, Chairman


Tommy R. Burns, II

ATTEST:


Margaret Regina Wheeler, Clerk to the Board